

## ABSTRACT

A generally impermeable mattress cover having expandable sidewalls is provided to enclose a mattress to provide protection against allergens, dust mites, fluids, and other spills and spoils. The cover comprises generally impermeable top and bottom walls, and sidewalls  
5 connected at edges between the top and bottom walls. The sidewalls are formed of a double wall construction comprising a generally impermeable inner wall of a fixed height joined at edges to an elastic outer wall. The outer wall stretches and the inner wall extends to accommodate mattresses of different thicknesses. The outer wall can be relaxed and the inner wall retained neatly against the mattress and by the outer wall. An aperture can be provided in the bottom wall  
10 for allowing insertion and removal of a mattress and a fastener can be used to close the aperture.

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